

Deadlines and Deliverable Dates for Year-End Financial Reports

Due Dates	Fund(s) Year-End Financial Reports
Budgetary/Legal	
July 31, 2019	General Fund: Fund Number 0001
July 31, 2019	Feeder Funds: Fund Numbers 0081, 0084, 0085, 0086, 0089, 0090, 0091, 0094, and 0097
July 31, 2019	Special Fund for Economic Uncertainties (Fund Numbers 0374 and 0375)
August 20, 2019	All other funds
August 20, 2019	Report of Accounts Outside the State Treasury, Report 14: State Treasurer's Office (STO) requires the report to be electronically submitted through FISCAL. State Controller's Office (SCO) requires an excel file as well as a hard copy with an original (wet) signature submitted with the Year-End Financial Reports.
August 20, 2019	Report of Expenditures of Federal Funds, Report 13: Original due to the Department of Finance (DOF), Fiscal Systems and Consulting Unit (FSCU) and a copy due to SCO.
September 16, 2019 ^a	Revisions sent on or before September 16, 2019, must be sent electronically along with a Certification Letter marked "Revised" to the Budgetary/Legal mailbox: BLFinRep@sco.ca.gov A hard copy along with a signed certification letter must also be sent in.
November 15, 2019	Accounts Receivable Reports
GAAP	
September 3, 2019	Generally Accepted Accounting Principles (GAAP) information, excluding independently audited financial statements
October 1, 2019	Independently audited financial statements. If a final is not available by this date, submit a draft statement.
October 15, 2019	Final independently audited financial statements.

As a reminder, SCO highly recommends that departments submit their year-end financial reports by fund as soon as they are completed. This allows ample time for departments to send in revised and/or missing reports, if necessary, before the deadlines. **All hard copy reports must be received by SCO by close of business, 5:00 p.m., on the day they are due.**

^a If a revised report cannot be submitted by the due date, email the Budgetary/Legal section at BLFinRep@sco.ca.gov to obtain approval to submit after the due date and provide an anticipated submission date.